

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Shoals Community School Corp (5520)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$2,847,572	\$3,102,985	\$2,937,587	\$3,030,512	6.4%	3.2%	43.18%
	Mental Disabilities	\$320,526	\$338,226	\$337,923	\$301,399	-6.0%	-10.8%	4.29%
	Instruction, Related Technology	\$178,988	\$408,542	\$200,068	\$123,932	-30.8%	-38.1%	1.77%
	Payments to Other Governmental Units Within State	\$117,653	\$118,475	\$130,552	\$77,321	-34.3%	-40.8%	1.10%
	Library/Media Services	\$85,851	\$91,045	\$92,685	\$75,440	-12.1%	-18.6%	1.07%
	Textbooks for Rent or Resale	\$55,494	\$66,596	\$61,591	\$73,743	32.9%	19.7%	1.05%
	Culturally Different	\$57,287	\$58,085	\$59,611	\$59,757	4.3%	.2%	.85%
	Gifted And Talented	\$51,327	\$61,855	\$41,972	\$47,696	-7.1%	13.6%	.68%
	Learning Disability	\$20,494	\$71,561	\$49,183	\$31,103	51.8%	-36.8%	.44%
	Special Education Preschool	\$25,027	\$40,234	\$35,641	\$25,287	1.0%	-29.0%	.36%
	Other Support Service, Instructional Staff	\$17,975	\$18,255	\$24,176	\$22,771	26.7%	-5.8%	.32%
	Improvement of Instruction	\$26,360	\$32,261	\$30,301	\$22,750	-13.7%	-24.9%	.32%
	Emotional Disabilities	\$21,133	\$21,046	\$13,749	\$7,938	-62.4%	-42.3%	.11%
	Vocational Education	\$1,106	\$1,164	\$1,175	\$831	-24.9%	-29.3%	.01%
	Physical Impairment	\$116	\$139	\$0	\$666	476.3%	N/A	.01%
	Preventive Remediation	\$63,631	\$5,176	\$4,352	\$139	-99.8%	-96.8%	.0%
	Summer School Programs	\$0	\$10,244	\$0	\$0	N/A	N/A	.0%
	Total	\$3,890,539	\$4,445,889	\$4,020,565	\$3,901,286	.3%	-3.0%	55.59%
<i>Student Instructional Support</i>	Office of The Principal	\$456,597	\$481,501	\$461,479	\$479,310	5.0%	3.9%	6.83%
	Guidance Services	\$111,238	\$101,250	\$68,178	\$69,944	-37.1%	2.6%	1.0%
	Health Services	\$37,863	\$39,327	\$40,639	\$41,800	10.4%	2.9%	.60%
	Attendance and Social Work Services	\$6,625	\$1,345	\$0	\$0	-100.0%	N/A	.0%
	Total	\$612,323	\$623,423	\$570,295	\$591,055	-3.5%	3.6%	8.42%
<i>Overhead and Operational</i>	Operation and Maintenance of Plant Services	\$687,669	\$719,649	\$614,342	\$634,941	-7.7%	3.4%	9.05%
	Student Transportation	\$598,839	\$761,776	\$638,958	\$615,810	2.8%	-3.6%	8.77%
	Food Services Operations	\$252,561	\$261,478	\$280,797	\$281,714	11.5%	.3%	4.01%
	Executive Administration	\$223,926	\$265,422	\$257,948	\$260,160	16.2%	.9%	3.71%
	Board of Education	\$37,872	\$16,719	\$19,709	\$16,137	-57.4%	-18.1%	.23%
	Other Food Services	\$6,429	\$5,723	\$8,648	\$7,978	24.1%	-7.8%	.11%
	Fiscal Services	\$514	\$822	\$773	\$785	52.6%	1.6%	.01%
	Other Fiscal Services	\$110	\$26,641	\$1,123	\$654	493.6%	-41.7%	.01%
	Other Technology Services	\$0	\$600	\$0	\$612	N/A	N/A	.01%
	Personnel Services	\$1,241	\$0	\$30	\$230	-81.5%	> 500%	.0%

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	Total	\$1,809,161	\$2,058,830	\$1,822,327	\$1,819,020	.5%	-.2%	25.92%
<i>Nonoperational</i>								
	Debt Services	\$432,783	\$415,249	\$420,262	\$421,868	-2.5%	.4%	6.01%
	Common School Fund	\$241,632	\$280,860	\$216,996	\$178,371	-26.2%	-17.8%	2.54%
	Athletic Coaches	\$78,942	\$78,561	\$85,760	\$73,198	-7.3%	-14.6%	1.04%
	Facilities Acquisition and Construction	\$45,927	\$97,831	\$53,575	\$27,439	-40.3%	-48.8%	.39%
	Community Service Operations	\$5,840	\$2,037	\$2,599	\$4,921	-15.7%	89.4%	.07%
	Other Community Services	\$1,787	\$1,691	\$1,307	\$1,365	-23.6%	4.4%	.02%
	Building Acquisition, Construction and Improvements	\$66,956	\$280,394	\$1,948	\$0	-100.0%	-100.0%	.0%
	Building Acquisition, Construction and Improvement	\$7,690	\$9,487	\$1,701	\$0	-100.0%	-100.0%	.0%
	Community Recreation	\$5,607	\$5,448	\$5,410	\$0	-100.0%	-100.0%	.0%
	Total	\$887,163	\$1,171,558	\$789,558	\$707,162	-20.3%	-10.4%	10.08%
	Grand Total	\$7,199,187	\$8,299,700	\$7,202,745	\$7,018,524	-2.5%	-2.6%	100.0%